

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Adv. Pro. No. 08-01789 (CGM)

Plaintiff-Applicant,

SIPA Liquidation

v.

(Substantively Consolidated)

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the Liquidation
of Bernard L. Madoff Investment Securities LLC,
and Bernard L. Madoff,

Adv. Pro. No. 12-01048 (CGM)

Plaintiff,

v.

BANCO GENERAL, S.A., and BG VALORES,
S.A., f/k/a WALL STREET SECURITIES, S.A.,

Defendants.

**DECLARATION OF JOSHUA E. ABRAHAM, ESQ.
IN SUPPORT OF DEFENDANTS' MOTION TO DISMISS**

I, Joshua E. Abraham, declare the following under penalty of perjury pursuant to 28 U.S.C. § 1746:

1. I am duly licensed and admitted to practice law in the State of New York, and I am a counsel with the law firm Butzel Long P.C., attorneys for Defendants Banco General, S.A. and BG Valores, S.A. f/k/a Wall Street Securities, S.A. I respectfully submit this declaration in support of the Defendants' Motion to Dismiss the Complaint.

2. Attached hereto as **Exhibit A** is a true and correct copy of the Fairfield Amended Complaint,¹ *Picard v. Fairfield Sentry Ltd., et al.*, Adv. Proc. No. 09-1239 (Bankr. S.D.N.Y. July 20, 2010), ECF No. 23 (without exhibits).

3. Attached hereto as **Exhibit B** is a true and correct copy of the Fairfield Settlement Agreement, *Picard v. Fairfield Sentry Ltd., et al.*, Adv. Proc. No. 09-1239 (Bankr. S.D.N.Y. May 9, 2011), ECF No. 69-2. The Fairfield Settlement Agreement was approved by this Court. See Adv. Proc. No. 09-1239 (Bankr. S.D.N.Y. June 7, 2011), ECF No. 92.

4. Attached hereto as **Exhibit C** is a true and correct copy of the Fairfield Second Amended Complaint, *Picard v. Fairfield Sentry Ltd., et al.*, Adv. Proc. No. 09-1239 (Bankr. S.D.N.Y. Aug. 28, 2020), ECF No. 286 (with Exhibits 5, 6, 8, 10, 12, 13, 14, and 21).

5. Attached hereto as **Exhibit D** is a true and correct copy of the First Amended Complaint in *Fairfield Sentry Ltd. v. Citco Global Custody NV*, No. 19-1122 (Bankr. S.D.N.Y. Nov. 26, 2019), ECF No. 19.

¹ Capitalized terms not defined herein shall have the same meaning as ascribed in the motion to dismiss the Complaint.

Dated: New York, New York
November 7, 2022

By: /s/ Joshua E. Abraham
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